

The Honorable Brian D. Lynch
Chapter 13
Hearing Date: December 18, 2019
Hearing Time: 1:30 pm
Location: Tacoma, Washington

UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF WASHINGTON
AT TACOMA

IN RE:

NO. 19-43383-BDL

CHARLES EDWARD MAYS JR and
DARLA JO MAYS,

Debtors.

PIERCE COUNTY'S OBJECTION TO
CONFIRMATION OF PROPOSED
CHAPTER 13 PLAN

COMES NOW Pierce County, by and through its attorney, Deputy Prosecutor Donna Masumoto, to hereby file this objection to confirmation of Debtors' Chapter 13 Plan.

1. The Proposed Plan Does Not Adequately Provide For Payment of The Debtors' Pre-petition Property Tax Debt.

Washington ad valorem real property taxes are secured by statutory liens on the property subject to the tax. RCW 84.60.010. The County's ad valorem real property tax lien generally has priority over all other liens on the property. *See* RCW 84.60.010.

Pierce County's claim of \$15,112.59 concerns unpaid pre-petition ad valorem taxes

1 arising from the Debtors' real property. A monthly payment of \$ 336.17 is required for the
2 duration of a 60-month plan to pay off this amount. *See* Declaration of Richardson, at 2:2-5.
3 This amount includes the 12% per annum interest rate applicable to delinquent property taxes.
4 Declaration of Richardson, 2:4-7; *see also* 11 U.S.C. § 511(a); RCW 84.56.020(5). The
5 Debtors' proposed plan includes a monthly payment of \$333.00, which is inadequate to cure
6 the arrears.

7
8 **2. The Proposed Plan Does Not Adequately Address Payment of Debtors' Post-Petition Property Taxes.**

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10 Futures taxes are taxes arising from a lien that attaches after the filing of the
11 bankruptcy petition. In this case, the Debtors must make a monthly payment of \$ 371.42 to
12 fund a tax accumulation account for future property taxes. Declaration of Richardson, at 2:8-
13 10. The Debtors' proposed plan contains a monthly payment amount of \$336.00, which is
14 inadequate to pay the post-petition taxes.

15 **WHEREFORE,** for the reasons stated above, Pierce County respectfully requests
16 that confirmation of the Debtors' Proposed Chapter 13 Plan be denied.
17

18 Dated this 6th day of December, 2019.

19 Respectfully submitted,

20
21 /s/ Donna Masumoto

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